

JL
WR

MALCOLM M. DIENES, L.L.C.

Certified Public Accountants



June 22, 2016

State of Louisiana
Department of State Civil Service
Louisiana Board of Ethics
P.O. Box 4368
Baton Rouge, LA 70821

2016 JUN 24 AM 11:31

**RE: Committee to Elect John E. Sudderth
John W. Theriot, Treasurer
Late fee assessment for April 6, 2013 Election
2014 Supplemental Campaign Finance Disclosure Report**

Dear Sir or Madam:

Attached please find a copy of the Notice mentioned above assessing a penalty in the amount of \$600.00. We respectfully request a waiver of the penalty due to the following circumstances:

- According to LAC 61:III.2101, "The secretary may waive a penalty in whole or in part for the failure to file a return on time or the failure to timely remit the full amount due when the failure is not due to the taxpayer's negligence and is considered reasonable."
- The Louisiana Campaign Finance Disclosure Act provides for a good cause waiver of assessed late fees. The Ethics Board has adopted guidelines regarding a waiver request based on the candidate's level of activity, his history of timeliness and the reason for late filing.
- The Committee to Elect John E. Sudderth's (The Committee) situation does rise to the level of reasonable cause without willful neglect. The Committee also had previously filed all reports for the April 6, 2013 election timely, prior to this ten day late filing. The only reporting for the 2014 supplemental report for this election was loan repayments of \$1,245.95. There was no other activity related to this election for this time period. Based on time sheet logs, the employee of the CPA firm preparing the supplemental report began preparation of the report on the filing deadline date of February 18, 2015. However, the report was not submitted until February 28, 2015. This employee is no longer a member of the CPA firm and therefore no further information is available as to why the report was not submitted on the date of preparation, the due date of the return.
- The Committee was acting in the ordinary course of business and exercising prudence in hiring a CPA to assist in preparing and filing its reports. The Committee was unaware that the report was filed late.
- The Committee did not consciously or intentionally display any failure or reckless indifference concerning the campaign reporting. It relied on the professional advice of the CPA firm to file the reports timely.

Independent Member BKR International. Represented in Major Cities Worldwide

701 Metairie Road, Suite 2A301 • Metairie, LA 70005 • (504) 588-9288 • Fax (504) 588-9323 • www.malcolmdienes.com

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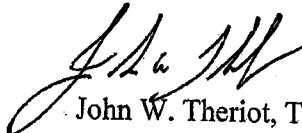
We respectfully request that the penalty of \$600.00 be abated. We acknowledge that our 2014 Supplemental Campaign Report was due on February 18, 2015 and was filed on February 28, 2015. We understand the need for strict compliance and make every effort to be in compliance with the Louisiana campaign finance laws. The Committee has a history of timely filings and other than loans outstanding, there was no activity to report on the supplemental report.

We also request that the address on record be changed to 701 Metairie Road, Suite 2A301, Metairie, LA 70005.

We appreciate your consideration in this matter.

With kindest regards, I remain,

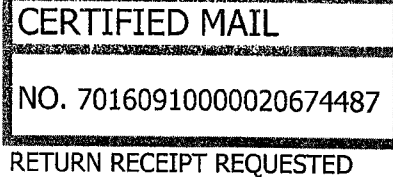
Very truly yours,



John W. Theriot, Treasurer



STATE OF LOUISIANA
DEPARTMENT OF STATE CIVIL SERVICE
LOUISIANA BOARD OF ETHICS
P. O. BOX 4368
BATON ROUGE, LA 70821
(225) 219-5600
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June 14, 2016

Committee to Elect John E. Sudderth
John W. Theriot, Treasurer
701 Metairie Road, Suite 2A 301
Metairie, LA 70005

RE: Late fee assessment for April 6, 2013 Election
2014 Supplemental Campaign Finance Disclosure Report filed 10 days late

Dear Committee to Elect John E. Sudderth:

Enclosed is an assessment of a late fee pursuant to La R.S. 18:1505.4 and La. R.S. 18:1511.4.1. Please submit a check or money order in the amount of \$600 payable to the Treasurer of the State of Louisiana to P.O. Box 4368, Baton Rouge, LA 70821. **Please note that late fees can only be paid by the candidate or by his campaign.**

You have 20 days the receipt of this letter to dispute this assessment. You may elect to do either or both of the following:

1. You may submit your request for a waiver to the attention of the Louisiana Board of Ethics.

Waivers are handled by the Ethics Board. The Board of Ethics may reduce, suspend, or decline to waive a late fee assessment based on the cause shown by the person, candidate, or political committee. If you submit a request for a waiver of the late fee to the Board of Ethics, your request should contain details as to why, in your opinion, you have good cause why your report was not timely filed. Also, if you would like to appear before the Board of Ethics in connection with your request, you should state that in your letter. The request should be submitted to the attention of the Board of Ethics at the following address: P. O. Box 4368, Baton Rouge, LA 70821 or fax at (225) 381-7271.

2. You may appeal the assessment directly to the Ethics Adjudicatory Board (EAB).

Appeals to the EAB are proceedings before a three judge panel. The determination is made regarding whether the person, candidate, or political committee was required to file the report and whether the report was filed late. Mitigating factors are not considered during an EAB proceeding. The EAB does not have the authority to reduce, suspend, or waive a late fee assessment. If you choose to appeal the assessment to the EAB, you should submit your request for an appeal to the attention of the Executive Secretary of the Louisiana Board of Ethics at P. O. Box 4368, Baton Rouge, LA 70821 or fax at (225) 381-7271.

If you timely submit a waiver request or appeal, your name will not be posted on the website pending the result of your appeal. Furthermore, if you request an appearance, you will be notified of the place and time prior to the meeting.

If you do not **pay** or **dispute** the assessment of the late fee within 20 days from the receipt of this letter, the matter will be forwarded to the Attorney General's Office to pursue collection. If the matter is forwarded to the Attorney General's Office for collection, you may be responsible for all additional costs incurred. Additionally, late fees not paid by the due date will be posted on the agency website.

You should be aware that unpaid campaign finance fines, fees or penalties may have an adverse effect on your ability to run for public office in the future, as the Board of Ethics will object to your future qualifications for candidacy for public office pursuant to La. R.S. 18:491 and R.S. 18:492.

Sincerely,

Melissa Horn

STATE OF LOUISIANA LOUISIANA BOARD OF ETHICS
acting in its capacity as the
SUPERVISORY COMMITTEE ON CAMPAIGN FINANCE DISCLOSURE

In Re: John Sudderth
 April 6, 2013 Election

LATE FEE ASSESSMENT ORDER

WHEREAS, John Sudderth, in his capacity as a candidate for District Judge / 24th Judicial District Court, ES 2, Div. D in the 4/6/2013 election, his committee's chairperson, Jacqueline Maloney and treasurer, John W. Theriot, were required to file campaign finance reports pursuant to La. R.S. 18:1484.

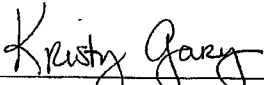
WHEREAS, La. R.S. 18:1505.1 provides that it is a violation of the Campaign Finance Disclosure Act to fail to timely file campaign finance reports.

WHEREAS, in accordance with La. R.S. 18:1495.4D(1), John Sudderth was required to file a Supplemental Report by February 18, 2015. John Sudderth filed the report on February 28, 2015 and was 10 days late.

WHEREAS, La. R.S. 18:1505.4A(2)(a)(ii) provides that an automatic late fee of \$60 per day (not to exceed \$2,000) be assessed against John Sudderth, his committee's chairperson, Jacqueline Maloney and treasurer, John W. Theriot, for this late filing.

ACCORDINGLY, IT IS ORDERED that a late fee of \$600 is assessed against John Sudderth, his committee's chairperson, Jacqueline Maloney and treasurer, John W. Theriot, for failure to timely file a 2014 Supplemental campaign finance disclosure report.

ORDER signed on the 14th day of June 2016 at Baton Rouge, Louisiana.



Kristy Gary - Deputy Ethics Administrator